

# REVOLVING FUNDS FOR SCHOOL DEPARTMENT PROGRAMS

REVOLVING FUND	LOCAL ACCEPTANCE	TOWN MEETING/ CITY COUNCIL ACTION	DEPARTMENT/ACTIVITIES	MUNICIPAL SALARIES	CAPITAL ITEMS/ DEBT SERVICE	SPENDING CEILING	REVENUE SOURCE	INTEREST	FUND BALANCE	OTHER ACCOUNTING PROCEDURES	REPORTS	OTHER
ADULT AND CONTINUING EDUCATION G.L. CH. 71 §71E	YES	NONE	ADULT EDUCATION, CONTINUING EDUCATION, ADULT PHYSICAL FITNESS, SUMMER SCHOOL AND COMMUNITY SCHOOL PROGRAMS	YES	NOT PROHIBITED	NONE	PARTICIPATION FEES AND PROGRAM RECEIPTS	GENERAL FUND	CARRIES FORWARD TO NEXT FY			
COMMUNITY SCHOOLS G.L. 71 §71C	NO	NONE	MATERIALS AND EQUIPMENT FOR COMMUNITY SCHOOL PROGRAMS	NO	PROGRAM EQUIPMENT	\$3,000	PARTICIPATION FEES AND PROGRAM RECEIPTS	GENERAL FUND	CARRIES FORWARD TO NEXT FY			NOT CLEAR IF THIS STILL APPLIES WHEN CITY/TOWN HAS ACCEPTED G.L. CH. 71 §71E
CULINARY ARTS G.L. CH. 71 §71A	YES	NONE	CULINARY ARTS PROGRAMS	NO	PROGRAM EQUIPMENT	\$15,000 TOTAL  \$5,000 IN EQUIPMENT PURCHASES	SALE OF CULINARY PROGRAM PRODUCTS	GENERAL FUND	CARRIES FORWARD TO NEXT FY	FY RECEIPTS OVER \$15,000 CREDITED TO GENERAL FUND	ANNUAL AUDIT BY TREASURER TO SCHOOL COMMITTEE, MAYOR/CITY MANAGER AND CITY COUNCIL, SELECTMEN/TOWN MANAGER  (COPY TO BOA (SCHEDULE A))	
NON-RESIDENT STUDENT TUITION G.L. CH. 71 §71F	YES	NONE	EDUCATION EXPENSES OF NON- RESIDENT AND FOSTER CARE CHILDREN ENROLLED IN SCHOOL	YES	INSTRUCTIONAL EQUIPMENT THAT COULD BE FUNDED FROM SCHOOL BUDGET	NONE	NON-RESIDENT TUITION PAYMENTS AND STATE REIMBURSEMENTS FOR FOSTER CARE CHILDREN	GENERAL FUND	CARRIES FORWARD TO NEXT FY			
SCHOOL BUS ADVERTISING CH. 184 §197 OF THE ACTS OF 2002	NO	NONE	EDUCATION EXPENSES	YES	INSTRUCTIONAL EQUIPMENT THAT COULD BE FUNDED FROM SCHOOL BUDGET	NONE	SALE OF ADVERTISING SPACE ON SCHOOL BUSES	GENERAL FUND	CARRIES FORWARD TO NEXT FY			SALE OF SPACE MUST BE OVERSEEN BY GOVERNING BOARD APPOINTED BY SCHOOL COMMITTEE AND IS SUBJECT TO STATUTORY STANDARDS
SCHOOL CHOICE TUITION G.L. CH. 76 §2B(9)	NO	NONE	EDUCATION EXPENSES	YES	INSTRUCTIONAL EQUIPMENT THAT COULD BE FUNDED FROM SCHOOL BUDGET	NONE	STATE REIMBURSEMENT, FEDERAL GRANTS, OTHER GIFTS AND GRANTS	GENERAL FUNDS	CARRIES FORWARD TO NEXT FY	FUNDS RECEIVED AFTER THE SCHOOL BUDGET FOR FY IS SUBMITTED MUST BE ACCOUNTED FOR IN NEXT YEAR'S BUDGET		
SCHOOL DAY CARE G.L. CH. 71 §26C	NO	NONE	EXTENDED SCHOOL SERVICES FOR CHILDREN AGES 3 - 14 OF WORKING PARENTS	YES	NOT PROHIBITED	NONE	PROGRAM FEES, FEDERAL FUNDS, OTHER GRANTS, GIFTS, DONATIONS	GENERAL FUND	CARRIES FORWARD TO NEXT FY			PROGRAMS MUST BE APPROVED BY SELECTMEN/CITY COUNCIL AND THE COMMISSIONER OF EDUCATION
SCHOOL LUNCH CH. 548 OF THE ACTS OF 1948	NO	NONE	OPERATION OF SCHOOL LUNCH PROGRAMS	YES	PROGRAM EQUIPMENT	NONE	FEES FROM SALES OF LUNCH AND OTHER MEALS, SCHOOL LUNCH GRANT FUNDS	REVOLVING FUND	CARRIES FORWARD TO NEXT FY	MUST COMPLY WITH PRESCRIBED FEDERAL AND STATE REPORTING AND AUDITING REQUIREMENTS		

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SCHOOL RENTAL G.L. CH. 40 §3	NO, BUT PROVISION PERMITTING USE OF FUNDS FOR ANY FACILITY AND ACCUMULATION OF FUND REQUIRES ACCEPTANCE (SEE DEPARTMENT/ ACTIVITIES AND FUND BALANCE)	NONE	UPKEEP OF RENTED FACILITY OR SPACE, INCLUDING CUSTODIAL COSTS, UTILITIES, ORDINARY REPAIRS AND MAINTENANCE.  MAY BE USED FOR UPKEEP OF ANY SCHOOL FACILITY IF CITY/TOWN HAS ACCEPTED PROVISION SO PERMITTING	YES	NOT PROHIBITED	NONE	RENTAL PAYMENTS FROM LESSEES OF SURPLUS SCHOOL OR SURPLUS SCHOOL SPACE	GENERAL FUND	CLOSES TO GENERAL FUND AT END OF FY, UNLESS CITY/TOWN HAS ACCEPTED PROVISION PERMITTING CARRY OVER TO NEXT FY			
STUDENT ATHLETICS AND ACTIVITIES G.L. CH. 71 §47	NO	NONE	SCHOOL COMMITTEE SPONSORED ATHLETIC AND EXTRACURRICULAR PROGRAMS, AWARDS, EQUIPMENT AND FACILITIES	YES	PROGRAM EQUIPMENT AND FACILITIES	NONE	PARTICIPATION FEES AND PROGRAM RECEIPTS	GENERAL FUND	CARRIES FORWARD TO NEXT FY			USE OF FUND FOR OUT-OF-STATE TRAVEL. EXPENSES REQUIRES APPROVAL OF MAYOR OR SELECTMEN
STUDENT ACTIVITY AGENCY G.L. CH. 71 §47	NO	NONE	SCHOOL COMMITTEE AUTHORIZED STUDENT ACTIVITIES	NOT APPLICABLE	NOT APPLICABLE	NONE	STUDENT ACTIVITY RECEIPTS	AGENCY ACCOUNT	CARRIES FORWARD TO NEXT FY		ANNUAL AUDIT BASED ON PROCEDURES AGREED TO BY SCHOOL COMMITTEE AND AUDITOR, AND DOE REGULATIONS	PRINCIPALS AUTHORIZED BY SCHOOL COMMITTEE TO RECEIVE STUDENT ACTIVITY RECEIPTS AND DEPOSIT INTO AGENCY ACCOUNT MAY ESTABLISH STUDENT ACTIVITY CHECKING ACCOUNT TO ACCOUNT FOR EXPENDITURES AND MUST BE BONDED IN AMOUNT FIXED BY TREASURER
				X								SCHOOL COMMITTEE FIXES MAXIMUM BALANCE ON DEPOSIT IN CHECKING ACCOUNT. THROUGH WARANT PROCESS, COMMITTEE TRANSFERS INITIAL FUNDS FROM AGENCY ACCOUNT INTO CHECKING ACCOUNT. AND TREASURER REPLENISHES PERIODICALLY
USE OF SCHOOL PROPERTY G.L. CH. 71 §71E	YES	NONE	UPKEEP OF FACILITY, INCLUDING CUSTODIAL COSTS, UTILITIES, ORDINARY REPAIRS AND MAINTENANCE	YES	NOT PROHIBITED	NONE	USER FEES AND CHARGES	GENERAL FUND	CARRIES FORWARD TO NEXT FY			USE OF SCHOOL FACILITIES BY INDIVIDUALS, GROUPS, ORGANIZATIONS FOR CIVIC, SOCIAL, EDUCATIONAL RECREATIONAL PURPOSES GOVERNED BY SCHOOL COMMITTEE POLICIES ESTABLISHED UNDER G.L. CH. 71 §71
VOCATIONAL EDUCATION G.L. CH. 74 §14B	YES	NONE	CULINARY ARTS, HOME ECONOMIC AND OTHER VOCATIONAL- TECHNICAL SCHOOL PROGRAMS	NO	PROGRAM EQUIPMENT	\$15,000 TOTAL  \$5,000 IN EQUIPMENT PURCHASES	SALE OF PROGRAM PRODUCTS AND SERVICES	GENERAL FUND	CARRIES FORWARD TO NEXT FY	FY RECEIPTS OVER \$15,000 CREDITED TO GENERAL FUND	ANNUAL REPORT BY SCHOOL SUPERINTENDENT TO MAYOR/CITY MANAGER AND CITY COUNCIL, SELECTMEN/TOWN MANAGER (COPY TO BOA (SCHEDULE A))	